



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 96
MUKWONAGO, WI 53149

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BERNARD W. KAHL of
(Person responsible for accounts)

_____, Mukwonago Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/22/2000
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUKWONAGO MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 96
MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL
Title: VILLAGE CLERK/TREASURER

Office Address:
P.O. BOX 96
MUKWONAGO, WI 53149

Telephone: (414) 363 - 6420

Fax Number: (414) 363 - 6425

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN A. KNEPEL
Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: JKNEPEL@VIRCHOWKRAUSE.COM

President, chairman, or head of utility commission/board or committee:

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN A. KNEPEL**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** JKNEPEL@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 2/15/2000**Period covered by most recent audit:** JANUARY 1, 1999 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 96
MUKWONAGO, WI 53149**Telephone:** (414) 363 - 6420**Fax Number:** (414) 363 - 6425**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DAVID J. BERG

MR ARNOLD FICKAU, JR, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	715,239	656,637	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	335,106	329,745	2
Depreciation Expense (403)	139,859	130,464	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	136,550	129,715	5
Total Operating Expenses	611,515	589,924	
Net Operating Income	103,724	66,713	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	103,724	66,713	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	32,100	17,590	9
Interest and Dividend Income (419)	31,732	35,619	10
Miscellaneous Nonoperating Income (421)	5,373	4,226	11
Total Other Income	69,205	57,435	
Total Income	172,929	124,148	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	172,929	124,148	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	113,923	122,515	14
Amortization of Debt Discount and Expense (428)	6,926	6,926	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,104	1,932	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	6,384		19
Total Interest Charges	122,569	131,373	
Net Income	50,360	(7,225)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,197,255	1,204,480	20
Balance Transferred from Income (433)	50,360	(7,225)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,247,615	1,197,255	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
CELLULAR PHONE TOWER RENTAL	32,100	4
Total (Acct. 418):	32,100	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	20,435	5
WATER TOWER RESERVE - INTEREST	2,107	6
BOND REDEMPTION INTEREST	9,190	7
Total (Acct. 419):	31,732	
Miscellaneous Nonoperating Income (421):		
SUNDRY	5,373	8
Total (Acct. 421):	5,373	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	715,239	0	0	0	715,239	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	715,239	0	0	0	715,239	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	134,379		134,379	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	14,717		14,717	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	149,096	0	149,096	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,966,551	7,474,070	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,160,696	1,026,775	2
Net Utility Plant	7,805,855	6,447,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	53,115	71,790	6
Special Funds (125)	284,099	423,767	7
Total Other Property and Investments	337,214	495,557	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	266,366	274,543	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	123,848	115,068	11
Other Accounts Receivable (143)	2,611	2,709	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84,075	45,155	14
Materials and Supplies (150)	20,081	16,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	496,981	454,144	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,744	33,671	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	7,544	20
Total Deferred Debits	26,744	41,215	
Total Assets and Other Debits	8,666,794	7,438,211	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,634,199	1,555,830	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,247,615	1,197,255	23
Total Proprietary Capital	2,881,814	2,753,085	
LONG-TERM DEBT			
Bonds (221)	1,948,961	2,073,961	24
Advances from Municipality (223)	628,440	40,477	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,577,401	2,114,438	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	143,257	14,500	28
Payables to Municipality (233)	483,510	130,992	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	26,057	24,666	32
Other Current and Accrued Liabilities (238)	7,526	2,848	33
Total Current and Accrued Liabilities	660,350	173,006	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	5,120	5,120	35
Other Deferred Credits (253)	40,112	37,790	36
Total Deferred Credits	45,232	42,910	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,501,997	2,354,772	41
Total Liabilities and Other Credits	8,666,794	7,438,211	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,217,052	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	749,499				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,966,551	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,160,696	0	0	0	10
Total Accumulated Provision	1,160,696	0	0	0	
Net Utility Plant	7,805,855	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,026,775				1,026,775	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,859				139,859	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,305				5,305	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	145,164	0	0	0	145,164	13
Debits during year						14
Book cost of plant retired	9,000				9,000	15
Cost of removal	2,243				2,243	16
Other debits (specify):						17
					0	18
Total debits	11,243	0	0	0	11,243	19
Balance End of Year	1,160,696	0	0	0	1,160,696	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	20,081	16,669	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	20,081	16,669	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Water System Revenue Bonds	1,985	428	15,880	1
1996 Water System Revenue BANS	3,260	428	6,520	2
1997 Water System Revenue BANS	1,682	428	4,344	3
Total			26,744	
Unamortized premium on debt (251)				
NONE	0		0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,555,830	1
Changes during year (explain):		
CAPITALIZE EMPIRE LEVEL PROJECT	78,369	2
Balance end of year	1,634,199	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Waterworks System Revenue Bonds	06/01/1991	12/01/2007	6.67%	750,000	1
1996 Waterworks System Revenue BANS	03/15/1996	09/01/2001	4.37%	710,000	2
1997 Waterworks System Revenue BANS	05/01/1997	03/01/2002	5.10%	488,961	3
Total Bonds (Account 221):				1,948,961	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	593,360	1
G.O. Promissory Note	02/28/1991	03/15/2003	6.00%	35,080	2
Total for Account 223				628,440	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	136,550	2
Charged electric department expense		3
Charged sewer department expense	2,580	4
Other (explain):		
NONE		5
Total Accruals and other credits	139,130	
Taxes paid during year:		
County, state and local taxes	126,563	6
Social Security taxes	11,570	7
PSC Remainder Assessment	997	8
Other (explain):		
NONE		9
Total payments and other debits	139,130	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Waterworks System Revenue Bonds	4,822	57,450	57,863	4,409	1
1996 Waterworks System Revenue BANS	11,088	31,536	32,227	10,397	2
1997 Waterworks System Revenue BANS	8,312	24,937	24,937	8,312	3
Subtotal	24,222	113,923	115,027	23,118	
Advances from Municipality (223)					
G.O. Promissory Notes	444	1,720	1,775	389	4
SAFE DRINKING WATER LOAN		6,384	3,834	2,550	5
Subtotal	444	8,104	5,609	2,939	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	24,666	122,027	120,636	26,057	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,354,772	0	0	0	0	2,354,772	1
Add credits during year:							
For Services	46,869					46,869	2
For Mains	102,545					102,545	3
Other (specify):							
HYDRANTS	10,150					10,150	4
Deduct charges (specify):							
OVERSIZING PAID BY UTILITY	12,339					12,339	5
Balance End of Year	2,501,997	0	0	0	0	2,501,997	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	53,115	2
Total (Acct. 124):	53,115	
Special Funds (125):		
REDEMPTION FUND - LGIP	55,285	3
SPECIAL REDEMPTION FUND	2,723	4
DEPRECIATION FUND	50,000	5
WATER TOWER CONSTRUCTION FUND	176,091	6
Total (Acct. 125):	284,099	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,848	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	123,848	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS	2,611	14
Total (Acct. 143):	2,611	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	12,755	15
DUE FROM SEWER	71,320	16
Total (Acct. 145):	84,075	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	6,563	20
PAYABLE TO SEWER UTILITY	145,447	21
DUE TO GENERAL FUND	331,500	22
Total (Acct. 233):	483,510	
Other Deferred Credits (253):		
DEFERRED SICK PAY	40,112	23
Total (Acct. 253):	40,112	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,845,561	0	0	0	7,845,561	1
Materials and Supplies	18,375	0	0	0	18,375	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,093,735	0	0	0	1,093,735	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,428,384	0	0	0	2,428,384	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,341,817	0	0	0	4,341,817	
Net Operating Income	103,724	0	0	0	103,724	8
Net Operating Income as a percent of						
Average Net Rate Base	2.39%	N/A	N/A	N/A	2.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,595,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,222,435	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,817,449	
Net Income		
Net Income	50,360	5
Percent Return on Proprietary Capital	1.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Mr. Bernard W. Kahl, Village Clerk Treasurer
Mukwonago Municipal Water Utility
P.O. Box 96
Mukwonago, WI 53149-0096

1999 Analytical Review DWCCA-3980-ELE

Dear Mr. Kahl:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted amounts reported in Account 145, Receivables from Municipality, and Account 233, Payables from Municipality, on the Balance Sheet End of Year Account Balances schedule, described as "due from municipality" and "payables to municipality." Please provide slightly more detail describing these amounts, and follow this procedure in the future.
2. During our review, we noted \$6,642 reported in Account 474, Other Water Revenues, described as "miscellaneous." Please provide slightly more detail describing this amount, and follow this procedure in the future.
3. During our review, we noted 61 net additions to the Water Services schedule, and \$46,869 reported for services contributions in Account 271, Contributions in Aid of Construction. Please explain who financed these services.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3980.doc

cc: Mr. Arnold Fickau, Jr., Chairperson

FINANCIAL SECTION FOOTNOTES

Response received 8/28/00 from John Knepel, CPA, VK:

1. noted for future (1999 detail not provided).

2. noted for future (1999 detail not provided).

3. financed by developers

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	701,239	1
Total Sales of Water	701,239	
Other Operating Revenues		
Forfeited Discounts (470)	1,930	2
Miscellaneous Service Revenues (471)	763	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,307	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,000	
Total Operating Revenues	715,239	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	53,746	8
Pumping Expenses (620-625)	75,376	9
Water Treatment Expenses (630-635)	17,015	10
Transmission and Distribution Expenses (640-655)	60,879	11
Customer Accounts Expenses (901-904)	7,594	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	120,496	14
Total Operation and Maintenance Expenses	335,106	
Other Operating Expenses		
Depreciation Expense (403)	139,859	15
Amortization Expense (404-407)		16
Taxes (408)	136,550	17
Total Other Operating Expenses	276,409	
Total Operating Expenses	611,515	
NET OPERATING INCOME	103,724	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,585	108,195	301,800	4
Commercial	234	56,887	115,782	5
Industrial	41	16,167	25,137	6
Total Metered Sales to General Customers (461)	1,860	181,249	442,719	
Private Fire Protection Service (462)	35		20,094	7
Public Fire Protection Service (463)	1		212,306	8
Other Sales to Public Authorities (464)	19	12,710	26,120	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,915	193,959	701,239	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	212,306	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	212,306	
Forfeited Discounts (470):		
Customer late payment charges	1,930	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,930	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	763	7
Total Miscellaneous Service Revenues (471)	763	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,665	10
Other (specify):		
MISCELLANEOUS	6,642	11
Total Other Water Revenues (474)	11,307	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	11,186	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,205	3
Maintenance of Water Source Plant (605)	38,355	4
Total Source of Supply Expenses	53,746	
PUMPING EXPENSES		
Operation Labor (620)	11,053	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	48,752	7
Operation Supplies and Expenses (623)	4,402	8
Maintenance of Pumping Plant (625)	11,169	9
Total Pumping Expenses	75,376	
WATER TREATMENT EXPENSES		
Operation Labor (630)	10,814	10
Chemicals (631)	1,383	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	4,818	13
Total Water Treatment Expenses	17,015	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,699	16
Maintenance of Mains (651)	21,293	17
Maintenance of Services (652)	10,201	18
Maintenance of Meters (653)	10,426	19
Maintenance of Hydrants (654)	17,004	20
Maintenance of Other Plant (655)	256	21
Total Transmission and Distribution Expenses	60,879	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,225	22
Accounting and Collecting Labor (902)	6,033	23
Supplies and Expenses (903)	336	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,594	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,328	27
Office Supplies and Expenses (921)	2,303	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	38,535	30
Property Insurance (924)	3,406	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	41,143	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,897	35
Transportation Expenses (933)	3,884	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	120,496	
Total Operation and Maintenance Expenses	335,106	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		126,563	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,580	2
Net property tax equivalent		123,983	
Social Security		11,570	3
PSC Remainder Assessment		997	4
Other (specify): NONE			5
Total tax expense		136,550	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217936				3
County tax rate	mills		2.811643				4
Local tax rate	mills		7.459854				5
School tax rate	mills		10.709265				6
Voc. school tax rate	mills		1.559772				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.758470				10
Less: state credit	mills		1.520078				11
Net tax rate	mills		21.238392				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.459854				14
Combined School Tax Rate	mills		12.269037				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.728891				17
Total Tax Rate	mills		22.758470				18
Ratio of Local and School Tax to Total	dec.		0.866881				19
Total tax net of state credit	mills		21.238392				20
Net Local and School Tax Rate	mills		18.411164				21
Utility Plant, Jan. 1	\$	7,474,070	7,474,070				22
Materials & Supplies	\$	16,670	16,670				23
Subtotal	\$	7,490,740	7,490,740				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,490,740	7,490,740				26
Assessment Ratio	dec.		0.917700				27
Assessed Value	\$	6,874,252	6,874,252				28
Net Local & School Rate	mills		18.411164				29
Tax Equiv. Computed for Current Year	\$	126,563	126,563				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	126,563					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,931	300,236	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	157,118		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	437,904		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	599,953	300,236	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,502		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	310,870		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	341,922	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,787		23
Total Water Treatment Plant	11,787	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			305,167	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			157,118	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			437,904	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	900,189	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			310,870	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	341,922	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,787	23
Total Water Treatment Plant	0	0	11,787	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	3,416,962	265,468	27
Fire Mains (344)	0		28
Services (345)	806,850	58,832	29
Meters (346)	172,076	9,520	30
Hydrants (348)	457,523	87,780	31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,298,950	421,600	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	12,054	1,348	36
Transportation Equipment (392)	34,673	23,771	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,538	5,027	39
Laboratory Equipment (395)	6,230		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	818		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	221,458	30,146	
Total utility plant in service directly assignable	7,474,070	751,982	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,474,070	751,982	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,443,595	26
Transmission and Distribution Mains (343)	4,500		3,677,930	27
Fire Mains (344)			0	28
Services (345)			865,682	29
Meters (346)			181,596	30
Hydrants (348)	4,500		540,803	31
Other Transmission and Distribution Plant (349)			1,944	32
Total Transmission and Distribution Plant	9,000	0	6,711,550	
GENERAL PLANT				
Land and Land Rights (389)			1,300	33
Structures and Improvements (390)			148,115	34
Office Furniture and Equipment (391)			7,119	35
Computer Equipment (391.1)			13,402	36
Transportation Equipment (392)			58,444	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			13,565	39
Laboratory Equipment (395)			6,230	40
Power Operated Equipment (396)			2,611	41
Communication Equipment (397)			818	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	251,604	
Total utility plant in service directly assignable	9,000	0	8,217,052	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	9,000	0	8,217,052	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,842	16,842	1
February			14,802	14,802	2
March			17,536	17,536	3
April			16,782	16,782	4
May			19,673	19,673	5
June			19,471	19,471	6
July			25,046	25,046	7
August			20,817	20,817	8
September			21,030	21,030	9
October			19,076	19,076	10
November			17,130	17,130	11
December			17,567	17,567	12
Total for year	0	0	225,772	225,772	
Less: Measured or estimated water used in main flushing and water treatment during year				1,700	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				224,072	16
Less: Water sold				193,959	17
Losses and unaccounted for				30,113	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,135	21
Date of maximum: 7/23/1999					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				321	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				616,199	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
215 ELMWOOD AVE.	#2	1,541	12	400,000	Yes	1
626 CTH NN	#3	1,500	12	1,224,000	Yes	2
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6788009	#816M00308	#816M0031	1
Location	WELL #4, 525 ROBERTS DR.	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	BYRON-JACKSON	BYRON-JACKSON	5
Year Installed	1995	1981	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	800	800	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1995	1981	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	60	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL #3		14
Location	215 ELMWOOD AVE	626 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GOULD		18
Year Installed	1941	1966		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	275	850		21
Pump Motor or Standby Engine Mfr	YASKAWA	US ELECTRIC MOTOR		22
Year Installed	1983	1966		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	50	150		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1993	1996	1981	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	148	151	10	10
Total capacity in gallons	500,000	500,000	330,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,804	0	0	0	6,804	1
M	D	6.000	65,135	0	0	0	65,135	2
P	D	6.000	6,173	789	0	0	6,962	3
M	D	8.000	33,512	0	400	0	33,112	4
P	D	8.000	32,210	2,152	0	0	34,362	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	23,202	7,120	0	0	30,322	8
M	D	16.000	2,308	0	0	0	2,308	9
M	S	16.000	0	0	0	0	0	10
P	T	16.000	6,494	0	0	0	6,494	11
Total Within Municipality			177,330	10,061	400	0	186,991	
Total Utility			177,330	10,061	400	0	186,991	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	433	0	0	0	433		1
L	0.750	142	0	0	(1)	141		2
M	1.000	1,184	59	0	0	1,243		3
M	1.250	3	0	0	0	3		4
M	1.500	71	0	0	0	71		5
M	2.000	42	1	0	(4)	39		6
M	3.000	1	0	0	0	1		7
P	4.000	5	1	0	0	6		8
M	4.000	1	0	0	0	1		9
P	6.000	29	0	0	0	29		10
M	6.000	1	0	0	0	1		11
P	8.000	6	0	0	0	6		12
P	12.000	1	0	0	0	1		13
Total Utility		1,919	61	0	(5)	1,975	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,784	108	0	(6)	1,886	198	1
1.000	69	3	0	2	74	8	2
1.500	29	3	0	(3)	29	4	3
2.000	27	1	0	(1)	27	0	4
3.000	11	0	0	0	11	0	5
4.000	2	0	0	0	2	0	6
6.000	2	0	0	0	2	0	7
8.000	4	0	0	0	4	1	8
Total:	1,928	115	0	(8)	2,035	211	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,635	164	11	8	0	68	1,886	1
1.000	0	51	14	4	0	5	74	2
1.500	0	18	4	4	0	3	29	3
2.000	0	26	1	0	0	0	27	4
3.000	0	2	2	4	0	3	11	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	1	2	7
8.000	0	0	0	2	0	2	4	8
Total:	1,635	261	32	25	0	82	2,035	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	20			(1)	19	1
Within Municipality	384	24	9	2	401	2
Total Fire Hydrants	404	24	9	1	420	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	829
Number of distribution system valves end of year:	983
Number of distribution valves operated during year:	194

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C#605 Maintenance of Water Source Plant

The Utility incurred a large expense in excess of \$16,000 for the repainting of a water tower.

A/C#625 Maintenance of Pumping Plant

No significant repair projects occurred during 1999 as had in 1998.

A/C#924 Property Insurance

The 1998 expense included two years of expense, 1998 and 1997, where the 1999 expense is only one years expense.

Water Utility Plant in Service (Page W-08)

Account 310 - Land was purchased by the Village for the purpose of constructing new wells.

Water Mains (Page W-15)

MAINS ADDED DURING 1999 WERE FINANCED BY PRIVATE DEVELOPERS AND CONTRIBUTED TO THE UTILITY.

Water Services (Page W-16)

Adjustments to services during 1999 are the result of an inventory conducted

Per 8/24/00 response from VK:
services financed by developers.
ele

Meters (Page W-17)

Adjustments to meters during 1999 are the result of an inventory completed.

Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENTS TO REPORTED HYDRANTS IS FROM AN INVENTORY COMPLETED DURING 1999.
